

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF ESTHERVILLE, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16203200300000</b>  <b>City of Estherville City Clerk</b>  <b>2 North 7th Street</b>  <b>Estherville IA 51334</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>		
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	<b>NOTE</b> - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	2,230,897		2,230,897	2,357,389
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	2,230,897		2,230,897	2,357,389
Delinquent property taxes	0		0	
TIF revenues	88,566		88,566	88,125
Other city taxes	639,734	0	639,734	670,921
Licenses and permits	75,390	0	75,390	72,500
Use of money and property	30,996	79,234	110,230	33,980
Intergovernmental	1,293,986	120,725	1,414,711	1,917,171
Charges for fees and service	789,181	10,707,256	11,496,437	11,877,106
Special assessments	29,870	0	29,870	50,000
Miscellaneous	32,357	13,225	45,582	75,500
Other financing sources	2,271,213	285,799	2,557,012	3,204,223
<b>Total revenues and other sources</b>	7,482,190	11,206,239	18,688,429	20,346,915
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,359,616	0	1,359,616	1,717,519
Public works	1,842,080	0	1,842,080	2,249,615
Health and social services	6,305	0	6,305	7,250
Culture and recreation	788,029	0	788,029	945,473
Community and economic development	422,503	0	422,503	1,470,500
General government	948,926	0	948,926	1,086,535
Debt service	482,696	0	482,696	483,697
Capital projects	220,867	0	220,867	427,000
<b>Total governmental activities expenditures</b>	6,071,022	0	6,071,022	8,387,589
Business type activities	0	9,229,565	9,229,565	11,487,288
<b>Total ALL expenditures</b>	6,071,022	9,229,565	15,300,587	19,874,877
Other financing uses, including transfers out	821,358	1,735,654	2,557,012	3,199,223
<b>Total ALL expenditures/And other financing uses</b>	6,892,380	10,965,219	17,857,599	23,074,100
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	589,810	241,020	830,830	-2,727,185
Beginning fund balance July 1, 2015	6,760,190	7,266,879	14,027,069	12,183,287
Ending fund balance June 30, 2016	7,350,000	7,507,899	14,857,899	9,456,102
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,537,966	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 11,290,541	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/20/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Elizabeth Burton	→	712	362-7771	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/17/2016	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ESTHERVILLE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,181,804	685,546		363,547			2,230,897			2,230,897	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,181,804	685,546		363,547	0		2,230,897		T01	2,230,897	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	1,181,804	685,546		363,547	0	0	2,230,897			2,230,897	6
7	<b>TIF revenues</b>			88,566				88,566		T01	88,566	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes	10,045						10,045		T15	10,045	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	2,600						2,600		T19	2,600	12
14	Hotel/motel tax	6,800						6,800		T19	6,800	13
15	Other local option taxes	74,932	541,606		3,751			620,289		T09	620,289	14
16	<b>TOTAL OTHER CITY TAXES</b>	94,377	541,606	0	3,751	0	0	639,734	0		639,734	15
17	<b>Section B - LICENSES AND PERMITS</b>	75,390						75,390		T29	75,390	16
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
19	Interest	29,408	1,083		157		348	30,996	6,239	U20	37,235	18
20	Rents and royalties							0	72,995	U40	72,995	19
21	Other miscellaneous use of money and property							0	0	U20	0	20
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	29,408	1,083	0	157	0	348	30,996	79,234		110,230	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants					167,764		167,764	120,725	B89	288,489	27
28	Community development block grants	26,594						26,594		B50	26,594	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	26,594	0	0	0	167,764	0	194,358	120,725		315,083	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		785,964					785,964		C46	785,964	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	5,445						5,445		C89	5,445	49		
50	Iowa Department of Transportation	2,580						2,580		C89	2,580	50		
51	Iowa Department of Natural Resources	500						500		C89	500	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	115,575	67,138		35,571			218,284		C89	218,284	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	124,100	853,102	0	35,571	0	0	1,012,773	0		1,012,773	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	11,918						11,918			11,918	63		
64	Library service	20,254						20,254		D89	20,254	64		
65	Township contributions	28,157						28,157		D89	28,157	65		
66	Fire/EMT service	26,526						26,526		D89	26,526	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	86,855	0	0	0	0	0	86,855	0		86,855	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	237,549	853,102	0	35,571	167,764	0	1,293,986	120,725		1,414,711	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,621,457	A91	1,621,457	73		
74	Sewer							0	1,708,484	A80	1,708,484	74		
75	Electric							0	6,490,174	A92	6,490,174	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0	20,751	A01	20,751	78		
79	Landfill/garbage	696,677						696,677		A81	696,677	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	37,953						37,953		A89	37,953	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	6,000						6,000		A89	6,000	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,593						1,593		A89	1,593	99				
100	Park, recreation, and cultural charges	32,905						32,905		A61	32,905	100				
101	Animal control charges	1,078						1,078		A89	1,078	101				
102	Other charges - Specify							0	866,390		866,390	102				
103	Fee & forfeitures	12,975						12,975			12,975	103				
104	TOTAL CHARGES FOR SERVICE	789,181	0	0	0	0	0	789,181	10,707,256		11,496,437	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	29,870						29,870		U01	29,870	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0	13,225	U99	13,225	109				
110	Sale of property and merchandise	13,284						13,284		U11	13,284	110				
111	Fines	19,073						19,073		U30	19,073	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	32,357	0	0	0	0	0	32,357	13,225		45,582	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,469,936	2,081,337	88,566	403,026	167,764	348	5,210,977	10,920,440		16,131,417	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,934,042	18,000		33,524	125,495		2,111,061	197,296		2,308,357	127
128	Internal TIF loans and transfers in	63		98,249	61,840			160,152	88,503		248,655	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,934,105	18,000	98,249	95,364	125,495	0	2,271,213	285,799		2,557,012	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,404,041	2,099,337	186,815	498,390	293,259	348	7,482,190	11,206,239		18,688,429	132
133												133
134	Beginning fund balance July 1, 2015	3,232,650	3,323,950	0	116,500	-23,643	110,733	6,760,190	7,266,879		14,027,069	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,636,691	5,423,287	186,815	614,890	269,616	111,081	14,242,380	18,473,118		32,715,498	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	805,868	328,879					1,134,747		E62	1,134,747	2
3	Purchase of land and equipment	33,344						33,344		G62	33,344	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	82,059	24,771					106,830		E24	106,830	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	79,500						79,500		E32	79,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,398						1,398		E66	1,398	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	855						855		E32	855	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,942						2,942		E89	2,942	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,005,966	353,650		0	0	0	1,359,616			1,359,616	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	389,864	681,515					1,071,379		E44	1,071,379	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	94,543						94,543		E44	94,543	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	55,021						55,021		E44	55,021	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	574,612	46,525					621,137		E81	621,137	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,114,040	728,040		0	0	0	1,842,080			1,842,080	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	6,305						6,305		E79	6,305	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	6,305	0		0	0	0	6,305			6,305	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 – Continued						CITY OF ESTHERVILLE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
121	Section D — CULTURE AND RECREATION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			121		
122	Library services — Current operation	317,129	122,883					440,012		E52	440,012	122		
123	Purchase of land and equipment							0		G52	0	123		
124	Construction							0		F52	0	124		
125	Museum, band, theater — Current operation							0		E61	0	125		
126	Purchase of land and equipment							0		G61	0	126		
127	Parks — Current operation	125,394	110,674					236,068		E61	236,068	127		
128	Purchase of land and equipment	15,366						15,366		G61	15,366	128		
129	Construction							0		F61	0	129		
130	Recreation — Current operation	61,002	2,251					63,253		E61	63,253	130		
131	Purchase of land and equipment							0		G61	0	131		
132	Construction							0		F61	0	132		
133	Cemetery — Current operation	32,000						32,000		E03	32,000	133		
134	Purchase of land and equipment							0		G03	0	134		
135	Community center, zoo, marina, and auditorium	1,200						1,200		E61	1,200	135		
136	Other culture and recreation	130						130		E61	130	136		
137	Purchase of land and equipment							0		G61	0	137		
138	Construction							0		F61	0	138		
139	TOTAL CULTURE AND RECREATION	552,221	235,808		0	0	0	788,029			788,029	139		
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140		
141	Community beautification — Current operation	48,108	62,155					110,263		E89	110,263	141		
142	Purchase of land and equipment							0		G89	0	142		
143	Economic development — Current operation	29,000	50,000	36,409				115,409		E89	115,409	143		
144	Purchase of land and equipment							0		G89	0	144		
145	Housing and urban renewal — Current operation	28,595	22,498					51,093		E50	51,093	145		
146	Purchase of land and equipment							0		G50	0	146		
147	Construction							0		F50	0	147		
148	Planning and zoning — Current operation	27,696						27,696		E29	27,696	148		
149	Purchase of land and equipment	91,274						91,274		G29	91,274	149		
150	Other community and economic development — Current operation		26,768					26,768		E89	26,768	150		
151	Purchase of land and equipment							0		G89	0	151		
152	Construction							0		F89	0	152		
153	TIF Rebates							0		E89	0	153		
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	224,673	161,421	36,409	0	0	0	422,503			422,503	154		
155												155		
156												156		
157												157		
158												158		

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	55,139						55,139		E29	55,139	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	647,299	151,206					798,505		E23	798,505	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	32,256						32,256		E31	32,256	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	63,026						63,026		E89	63,026	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	797,720	151,206	0	0	0	0	948,926			948,926	176
177	Section G — DEBT SERVICE				482,696			482,696			482,696	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	482,696	0	0	482,696			482,696	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Park & Recreation Construction					47,495		47,495			47,495	184
185	Aiport Fuel Project					173,372		173,372			173,372	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	220,867	0			220,867	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	220,867	0	220,867			220,867	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,700,925	1,630,125	36,409	482,696	220,867	0	6,071,022			6,071,022	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,532,395	E91		1,532,395	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							1,598,391	E80		1,598,391	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							5,134,244	E92		5,134,244	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation							64,291	E01		64,291	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESTHERVILLE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								866,390	E89	866,390	238
239	Purchase of land and equipment									G89	0	239
240	Construction								33,854	F89	33,854	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,229,565		9,229,565	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,700,925	1,630,125	36,409	482,696	220,867	0	6,071,022	9,229,565		15,300,587	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	113,495	521,048					634,543	1,673,814		2,308,357	255
256	Internal TIF loans/repayments and transfers out	36,409		150,406				186,815	61,840		248,655	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	149,904	521,048	150,406	0	0	0	821,358	1,735,654		2,557,012	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,850,829	2,151,173	186,815	482,696	220,867	0	6,892,380	10,965,219		17,857,599	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						57,574	57,574			57,574	263
264	Restricted	27,359	3,272,114		132,194	48,749	53,507	3,533,923			3,533,923	264
265	Committed	2,242,081						2,242,081			2,242,081	265
266	Assigned	16,914						16,914			16,914	266
267	Unassigned	1,499,508						1,499,508			1,499,508	267
268	Total Governmental	3,785,862	3,272,114	0	132,194	48,749	111,081	7,350,000			7,350,000	268
269	Proprietary								7,507,899		7,507,899	269
270	Total ending fund balance June 30, 2016	3,785,862	3,272,114	0	132,194	48,749	111,081	7,350,000	7,507,899		14,857,899	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,636,691	5,423,287	186,815	614,890	269,616	111,081	14,242,380	18,473,118		32,715,498	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF ESTHERVILLE</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62 74,564							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$	2,981,675		

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,325,000	29U \$	39U \$ 110,000	49U \$ 1,215,000	49U \$	49U \$	49U \$	I91 \$ 48,320	
2. Sewer utility	19U 1,520,000	29U	39U 260,000	49U 1,260,000	49U	49U	49U	I89 28,353	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Fire Truck	19U 92,519	29U	39U 29,553	49U 62,966	49U	49U	49U	I89 3,971	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	2,937,519	0	399,553	2,537,966	0	0	0	80,644	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
\$		225,810,812		x .05 = \$	11,290,541

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	\$		
	111,080		14,746,819	14,857,899	
REMARKS					V98